

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:

Chapter 7

SID BOYS CORP. d/b/a
KELLOGG'S DINER,

Case No. 21-42207-ess

Debtor.

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**SECOND SUPPLEMENTAL AFFIRMATION IN FURTHER SUPPORT OF
APPLICATION FOR ORDER AUTHORIZING THE TRUSTEE TO REIMBURSE
CERTILMAN BALIN ADLER & HYMAN, LLP AND MYC & ASSOCIATES, INC. FOR
OPERATING EXPENSE DISBURSEMENTS MADE IN SUPPORT OF THE TRUSTEE'S
OPERATION OF THE DEBTOR'S BUSINESS UNDER 11 U.S.C. SECTION 721 AND
PAYMENT OF COLLECTED SALES TAX**

RICHARD J. MCCORD, the undersigned, an attorney duly licensed to practice law in the Courts of the State of New York and admitted in the Eastern District of New York, hereby affirms the following under penalty of perjury:

1. I am the Chapter 7 Trustee for the estate of Sid Boys Corp d/b/a Kellogg's Diner (the "Debtor") and as such, I am fully familiar with the facts and circumstances set forth herein.
2. I submit this second supplemental affirmation in further support of the Trustee's Motion for an Order Authorizing the Trustee to Reimburse Certilman Balin Adler & Hyman, LLP and MYC & Associates, Inc. for Operating Expense Disbursements Made in Support of the Trustee's Operation of the Debtor's Business Under 11 U.S.C. §721 and Payment of Collected Sales Tax (the "Motion") (Dkt. No. 170) filed with the Court on March 2, 2023, and is scheduled for hearing on April 4, 2023 at 10:30 a.m. The Motion seeks, among other things, to reimburse MYC & Associates, Inc. ("MYC") the sum of \$26,562.15 for various expenses which were advanced by MYC in preparing for the re-opening of the Debtor's business and the operations of the Debtor.

3. On March 9, 2023, the Trustee filed the Supplemental Affirmation in Support of Application for Order Authorizing the Trustee to Reimburse Certilman Balin Adler & Hyman, LLP and MYC & Associates, Inc. for Operating Expense Disbursements Made In Support of the Trustee's Operation of the Debtor's Business Under 11 U.S.C. Section 721 and Payment of Collected Sales Tax (Dkt. No. 173), which increased the amount of expenses due and owing to MYC from \$26,562.15 to \$38,324.98 (the "Supplement").

4. Since the filing of the Motion and Supplement. MYC has advanced additional operating expenses in the amount of \$8,598.80. These expenses include, but are not limited to, office supplies, pest control, hardware supplies and merchants ACH debits for the POS System. Annexed hereto as "**Exhibit A**" is a copy of the invoice from MYC reflecting all expenses as well as the backup documentation for each expense.

5. Annexed hereto as "**Exhibit B**" is a copy of the revised Order granting the Motion which incorporates the additional advanced expense of MYC, for a total due and owing to them in the amount of \$46,923.78.

WHEREFORE, in view of the foregoing, the Trustee respectfully requests the Court enter the Order Granting Trustee's Motion for Authorization to Reimburse Certilman Balin Adler & Hyman, LLP and MYC & Associates, Inc. for Operating Expense Disbursements Made in

Support of the Trustee's Operation of the Debtor's Business Under 11 U.S.C. §721 and Payment of Collect Sales Tax, and such, other further and related relief as the Court deems just, proper and equitable.

Dated: East Meadow, New York
March 20, 2023

CERTILMAN BALIN ADLER & HYMAN, LLP
Counsel to the Chapter 7 Trustee

By: /s/ Richard J. McCord
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